

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 11, 2024

Attending:

Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman - Present
Betty Brady - Present
Kevin Payton - **Absent**
Matthew Kinnamont - **Absent**
Nancy Edgeman - Present
Crystal Brady - Present

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 4, 2024

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to update the Board.

Total 2023 Real & Personal Certified to Board of Equalization – 1441

Withdrawn - 175

Cases Settled – 1267

Hearings Scheduled – 0

Pending cases – 0

Superior Court – 9

Conferences Scheduled – 0

Confirmed to SC – 9

Total 2024 Real & Personal Certified to Board of Equalization – 111

Withdrawn – 11

Cases Settled – 29

Hearings Scheduled – 42

Pending Cases – 29

Superior Court – 1

Conferences Scheduled – 1

Confirmed to SC – 0

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

The office is working appeals.

NEW BUSINESS:

V. APPEALS:

2024 Real & Personal Appeals taken: 323

Total appeals approved by BOA: 217

Pending appeals: 106

Closed: 217

2024 Mobile Home appeals taken: 21

Total appeals reviewed Board: 21

Pending appeals: 0

Closed: 21

Certified to the Board of Equalization: 6

Weekly updates and daily status kept for the 2024 appeal log by Crystal Brady.

Requesting BOA acknowledge

VI: APPEALS

| MAP & PARCEL | NOA VALUE | ASSERTED VALUE | VALUE IN DISPUTE | 30 DAY / CHANGE | BOE / NO CHANGE |
|-----------------|--------------|-------------------|---------------------|--------------------|--------------------|
| 8-2-L06 | \$909,270 | \$800,000 | \$109,270 | \$885,870 | |
| 08-008 | \$786,500 | NOT GIVEN | - | | \$786,500 |
| 09-034 | \$425,580 | \$300,000 | \$125,580 | \$422,610 | |
| 15-59-B | \$134,740 | \$98,000 | \$36,740 | | \$134,740 |
| 18-27-E | \$477,200 | \$450,000 | \$27,200 | \$460,400 | |
| 19-21 | \$85,140 | \$49,191 | \$35,949 | | \$85,140 |
| 30-36 | \$33,000 | \$20,000 | \$13,000 | \$17,500 | |
| 35-112 | \$779,080 | \$545,400 | \$233,680 | \$683,380 | |
| 36-67-L16 | \$188,510 | \$150,000 | \$38,510 | \$187,600 | |
| 37-TR-17 | \$591,040 | \$445,000 | \$146,040 | \$478,080 | |
| 39E-47-A | \$20,300 | \$5,000 | \$15,300 | \$11,700 | |
| 40-9-TR8-A | \$179,700 | \$134,000 | \$45,700 | \$159,900 | |
| 41-32 | \$412,300 | \$300,000 | \$112,300 | \$348,900 | |

| | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 47B-84-B | \$519,900 | \$471,009 | \$48,891 | \$494,400 | |
| 63A-24 | \$69,100 | \$48,000 | \$21,100 | \$48,000 | |
| 69-4-B | \$396,990 | \$348,894 | \$48,096 | \$367,660 | |
| 82-8-A | \$585,500 | \$234,200 | \$351,300 | \$565,000 | |
| L01-7 | \$278,060 | \$200,000 | \$78,060 | \$262,860 | |
| L02-37-A | \$6,820 | \$1,750 | \$5,070 | | \$6,820 |
| P05-2 | \$101,610 | \$25,000 | \$76,610 | \$92,310 | |
| P05-8 | \$178,800 | \$78,850 | \$99,950 | \$162,700 | |
| P06-24 | \$77,090 | \$55,000 | \$22,090 | | \$77,090 |
| P07-13 | \$144,650 | \$113,650 | \$31,000 | | \$144,650 |
| S07-43 | \$148,000 | \$125,000 | \$23,000 | | \$148,000 |
| S16-82 | \$53,000 | \$53,000 | \$0 | | \$53,000 |
| S16-110 | \$42,420 | \$42,420 | \$0 | | \$42,420 |
| S27-97 | \$300,600 | \$136,200 | \$164,400 | | \$300,600 |
| S27-134 | \$202,200 | \$150,000 | \$52,200 | | \$202,200 |
| S27-143 | \$175,600 | \$97,600 | \$78,000 | | \$175,600 |
| S27-143-A | \$79,900 | \$45,900 | \$34,000 | | \$79,900 |
| S27-145 | \$195,600 | \$132,000 | \$63,600 | | \$195,600 |
| S27-145-B | \$179,500 | \$83,000 | \$96,500 | | \$179,500 |
| S33-106 | \$86,410 | \$86,410 | \$0 | \$88,710 | |

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All that were present voted in favor

VII: MISCELLANEOUS

a. Gilliland appeal release

b. Howard appeal releases

Mr. Wilson, Chairman, signed the releases listed above.

c. Digest review

Nancy Edgeman updated the BOA on our recent digest review and the BOA discussed.

d. Wesson appeal to Superior Court

The BOA and Mr. Wesson discussed his appeal and agreed that the office would revisit the property for an interior inspection.

VIII: INVOICES

a. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 214680-214684 / Amount \$888.85 / Due upon receipt

BOA approved to pay.

The BOA discussed recent BOE decisions. Mr. Bailey mentioned establishing a standard percentage of change before the BOA considers taking the appeal to Superior Court. Mr. Wilson entertained a motion to set that percentage rate at 25%. A motion was made by Betty Brady, Seconded by John Bailey, All that were present voted in favor.

The BOA discussed all staff members making notes during BOE hearings, obtaining copies of any evidence presented by the property owner, and mailing an open records request along with all BOE certifications. Mr. Wilson entertained a motion to implement this new policy, A motion was made by John Bailey, Seconded by Betty Brady, All that were present voted in favor.

Nancy Edgeman updated the BOA on a conversation she and Betty Brady had with Senator Moore about homestead exemption reform and the BOA discussed.

Meeting Adjourned at 11am

Doug L. Wilson, Chairman



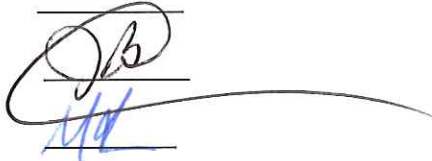
Betty Brady



Kevin Payton



John Bailey, Vice Chairman



Matthew Kinnamont

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Board of Assessors Meeting
September 11, 2024**